

MEMORANDUM

TO: Audit Committee
Jon Strinden
Ron Leingang

FROM: Jamie Kinsella, Internal Auditor

DATE: May 23, 2007

SUBJECT: **September 11, 2006 Audit Committee Meeting**

In Attendance Via Teleconference:

Ron Leingang
Jon Strinden
Rebecca Dorwart
Jamie Kinsella
Sparb Collins
Sharon Schiermeister
Leon Heick

The meeting was called to order at 1:40 p.m.

I. Review of Work Efforts

The meeting was called to discuss the need for support in the accounting area for the group insurance program. Mr. Collins provided the Audit Committee members with some background to the situation via an email. Discussion followed. The Audit Committee understood that staff will evaluate the situation in 45-60 days and if necessary, will bring in another temporary staff person to take over full time.

The meeting adjourned at 2:00 p.m.